

**IN THE CLAIMS:**

**Kindly replace the claims of record with the following full set of claims;**

1. (Currently amended) A method of coding (20) a set of input values (S1) into a set of coefficients by use of a given algorithm, the method comprising the steps of:  
selecting (201) coefficients to be calculated out of a total set of possible coefficients that can be calculated by the given algorithm given the set of input values, in which selection priorities depend on calculation costs of the respective possible coefficients, wherein for a given coefficient the calculation cost is at least partly based on an amount of calculation steps that is required to calculate the given coefficient reduced with an amount of calculations that can be shared with the calculation of other selected coefficients and is not greater than prior selected coefficient calculation costs, and  
calculating (201) the selected coefficients to obtain the set of coefficients.
2. (Previously presented) A method as claimed in claim 1, wherein in the step of calculating (201) results of shared calculation steps are re-used in calculating (201) other coefficients which share the shared calculation steps.
3. (Original) A method as claimed in claim 1, wherein in the selecting step (201) the number of coefficients to be calculated is maximized given a maximum total calculation cost.
4. (Original) A method as claimed in claim 1, wherein in the selecting step (201) a predetermined number of coefficients is selected.
5. (Original) A method as claimed in claim 1, the method comprising repeatedly selecting (201) a next coefficient to be calculated until a stop criterion is met, for which next coefficient the calculation cost is minimal compared to other

possible coefficients which are not yet calculated.

6. (Original) A method as claimed in claim 5, wherein the calculation cost is at least partly based on the amount of calculation steps required to calculate the next coefficient reduced with an amount of calculation steps that can be shared between the calculating of the next coefficient and calculation steps already performed for already calculated coefficients.

7. (Original) A method as claimed in claim 1, wherein at least one additional criterion is used in selecting (201) the coefficients to be calculated.

8. (Original) A method as claimed in claim 7, wherein the calculation cost is weighted (201) by a priority function which represents the at least one additional criterion.

9. (Original) A method as claimed in claim 1, the method further comprising: including (203) the set of coefficients in an output signal (S2) according to a scan order which is at least partly determined by the calculated coefficients, and including (203) information about the scan order in the output signal (S2).

10. (Original) A method as claimed in claim 1, wherein the set of coefficients is included (203) in an output signal (S2) according to a predetermined scan order, and wherein for non-calculated coefficients in the predetermined scan order a predetermined value is used (203).

11. (Original) A method as claimed in claim 10, wherein the predetermined value is zero.

12. (Original) A method as claimed in claim 1, wherein the coefficients to be calculated are obtained from a database (202) comprising information on the calculation costs of the respective possible coefficients.

13. (Original) A method as claimed in claim 12, wherein the calculation costs information in the database (202) is available in the form of a list which indicates which coefficients can be calculated as a function of a given maximum of available calculation steps.

14. (Currently amended) A device for coding (20) a set of input values (S1) into a set of coefficients by use of a given algorithm, the device comprising:

means (201) for selecting coefficients to be calculated, out of a total set of possible coefficients that can be calculated by the given algorithm given the set of input values, in which selection priorities depend on calculation costs of the respective possible coefficients, wherein for a given coefficient the calculation cost is at least partly based on an amount of calculation steps that is required to calculate the given coefficient reduced with an amount of calculations that can be shared with the calculation of other selected coefficients and is not greater than prior selected coefficient calculation costs, and

means (201) for calculating the selected coefficients to obtain the set of coefficients.

15. (Currently amended) A method of inverse transforming (401) a set of coefficients (S2) into a set of output values (S1') by use of a given algorithm, the method comprising the steps of:

selecting (401) respective coefficients out of a total set of available coefficients for use as input in calculating the values by the given algorithm, in which selection priorities depend on calculation costs of the respective available coefficients, wherein for a given coefficient the calculation cost is at least partly based on an amount of calculation steps that is required to calculate the given coefficient reduced with an amount of calculations that can be shared with the calculation of other selected coefficients and is not greater than prior selected coefficient calculation costs, and calculating (401) the values from the selected coefficients.

16. (Previously presented) A method as claimed in claim 15, wherein calculating results of shared calculation steps are re-used in other calculations which share the shared calculation steps.

17. (Currently amended) A device (40) for inverse transforming a set of coefficients (S2') into a set of output values (S1') by use of a given algorithm, the device comprising:

means (401) for selecting respective coefficients out of a total set of available coefficients for use as input in calculating the values by the given algorithm, in which selection priorities depend on calculation costs of the respective available coefficients, wherein for a given coefficient the calculation cost is at least partly based on an amount of calculation steps that is required to calculate the given coefficient reduced with an amount of calculations that can be shared with the calculation of other selected coefficients, and is not greater than prior selected coefficient calculation costs, and

means (401) for calculating the values from the selected coefficients.

18. (Currently amended) A signal (S2,S2') including a set of coefficients representing a set of values, the set of coefficients being a sub-set of a total set of possible coefficients that could have been calculated by a given algorithm from the set of values, wherein the respective coefficients in the signal are those coefficients for which a calculation cost is lower compared to non-calculated coefficients, wherein for a given coefficient the calculation cost is at least partly based on an amount of calculation steps that is required to calculate the given coefficient reduced with an amount of calculations that can be shared with the calculation of other selected coefficients and is not greater than prior selected coefficient calculation costs.

19. (Original) A signal (S2,S2') as claimed in claim 18, wherein the coefficients are present in the signal according to a scan order determined by the calculated coefficients, the signal further including information about the scan order,

20. (Original) A signal (S2,S2') as claimed in claim 18, wherein the coefficients are included in the signal according to a predetermined scan order, wherein for the non-calculated coefficients a predetermined value is included in the transmitted signal.
21. (Original) A storage medium (3) on which a signal (S2,S2') according to claim 18 has been stored.
22. (Original) A method of decoding (40) a signal (S2,S2') according to claim 19, the method comprising: obtaining (403) from the signal the information about the scan order determined by the calculated coefficients, obtaining (403) from the signal the coefficients by using the obtained scan order, and calculating (401) the coefficients.
23. (Original) A device (40) for decoding a signal (S2,S2') according to claim 19, the device comprising: means (403) for obtaining from the signal the information about the scan order determined by the calculated coefficients, means (403) for obtaining from the signal the coefficients by using the obtained scan order, and means (401) for calculating the coefficients.
24. (Original) Signal carrying a computer program for enabling a processor to carry out the method according to claim 1.
25. (Original) A storage medium on which a signal as claimed in claim 24 has been stored.